

4 FAM 500

PAYROLL, TIME AND ATTENDANCE, AND LEAVE ACCOUNTING

(TL:FIN-361; 04-28-2003)
(Office of Origin: A/RPS/DIR)

4 FAM 510

GENERAL POLICIES

4 FAM 511 POLICIES

(TL:FIN-361; 04-28-2003)

a. It is the policy of the Department to meet generally accepted accounting principles and pay employees on a biweekly basis twelve days after the end of the pay period, after making all deductions, and adjustments, and conforming with all rules and regulations.

b. Strict adherence to management control standards is required by all individuals involved in payroll operations. Payroll supervisors and staffs must have the skills and knowledge necessary to ensure effective performance, personal and professional integrity, and an understanding of management controls. Key duties and responsibilities in authorizing, processing, recording, and reviewing transactions must be segregated among individuals. Authority to transact or access data must be limited to authorized staff. The automated system(s) must have adequate management and accounting controls as necessary to produce an accurate and timely payroll.

c. The head of each office in the Department or the *management officer* at posts must ensure that leave and attendance records for all employees of the office are maintained properly. The roles of supervisors and timekeepers are critical to the payroll process and to the accuracy of pay and leave computations.

d. Detailed authorities, definitions, and procedures are contained in 4 FAH-3 H-510 through 4 FAH-3 H-550.

4 FAM 512 THROUGH 519 UNASSIGNED